



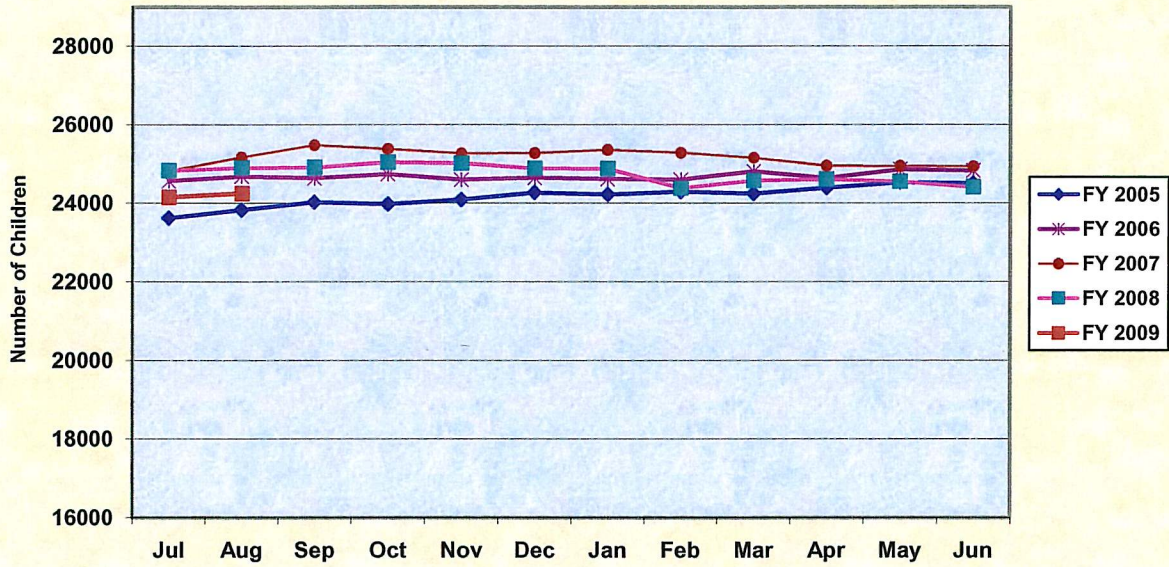
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**JOINT COMMITTEE ON  
GOVERNMENT AND FINANCE  
REPORT**

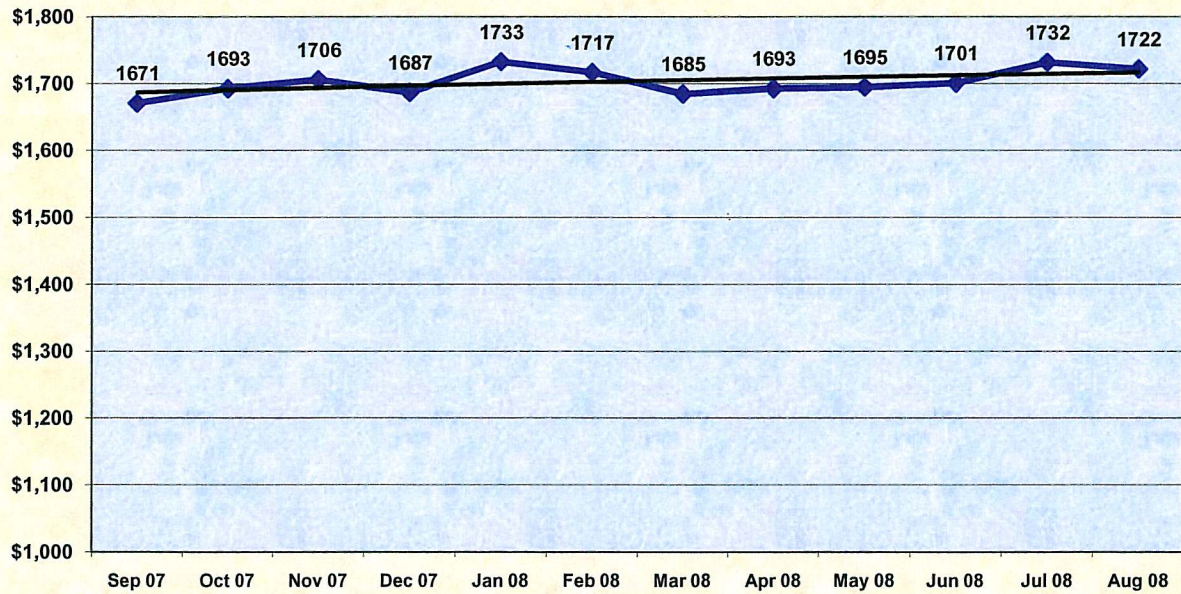
**OCTOBER 2008**

### WV CHIP Enrollment



September 30, 2008 Enrollment 24,255

### Annualized Health Care Expenditures (Cost per Child)



**West Virginia Children's Health Insurance Program  
Comparative Balance Sheet  
August 31 2008 and 2007  
(Accrual Basis)**

	August 31, 2008	August 31, 2007	Variance	
<b>Assets:</b>				
Cash & Cash Equivalents	\$8,416,580	\$5,346,262	\$3,070,318	57%
Due From Federal Government	\$2,907,462	\$3,018,036	(\$110,574)	-4%
Due From Other Funds	\$639,088	\$709,315	(\$70,227)	-10%
Accrued Interest Receivable	\$18,409	\$25,250	(\$6,841)	-27%
Fixed Assets, at Historical Cost	<u>\$67,286</u>	<u>\$63,011</u>	<u>\$4,275</u>	<u>7%</u>
 Total Assets	 <u>\$12,048,826</u>	 <u>\$9,161,874</u>	 <u>\$2,886,952</u>	 <u>32%</u>
<b>Liabilities:</b>				
Due to Other Funds	\$276,550	\$187,351	\$89,199	48%
Deferred Revenue	\$735,201	\$3,570,001	(\$2,834,800)	-79%
Unpaid Insurance Claims Liability	<u>\$3,270,000</u>	<u>\$3,540,000</u>	<u>(\$270,000)</u>	<u>-8%</u>
 Total Liabilities	 <u>\$4,281,751</u>	 <u>\$7,297,352</u>	 <u>(\$3,015,601)</u>	 <u>-41%</u>
 Fund Equity	 <u>\$7,767,075</u>	 <u>\$1,864,522</u>	 <u>\$5,902,553</u>	 <u>317%</u>
 Total Liabilities and Fund Equity	 <u>\$12,048,826</u>	 <u>\$9,161,874</u>	 <u>\$2,886,952</u>	 <u>32%</u>

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited

**West Virginia Children's Health Insurance Program**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Two Months Ending August 31, 2008 and August 31, 2007**  
**(Modified Accrual Basis)**

	August 31, 2008	August 31, 2007	Variance	
<b>Revenues:</b>				
Federal Grants	5,862,396	5,224,902	637,494	12%
State Appropriations	2,194,338	2,193,799	539	0%
Premium Revenues	17,844	9,646	8,198	85%
Investment Earnings	<u>35,537</u>	<u>43,997</u>	<u>(8,460)</u>	-19%
 Total Operating Revenues	 <u>8,110,115</u>	 <u>7,472,344</u>	 <u>637,771</u>	 <u>9%</u>
<b>Operating Expenditures:</b>				
<b>Claims:</b>				
Outpatient Services	1,697,416	1,773,147	(75,731)	-4%
Physicians & Surgical	1,408,410	1,252,686	155,724	12%
Prescribed Drugs	1,299,852	1,245,473	54,379	4%
Dental	843,412	915,491	(72,079)	-8%
Inpatient Hospital Services	775,941	571,169	204,772	36%
Vision	208,711	191,749	16,962	9%
Outpatient Mental Health	198,206	175,361	22,845	13%
Durable & Disposable Med. Equip.	112,440	85,507	26,933	31%
Inpatient Mental Health	111,704	63,938	47,766	75%
Medical Transportation	78,386	58,216	20,170	35%
Therapy	55,229	63,061	(7,832)	-12%
Other Services	21,100	7,195	13,905	193%
Less: Collections*	<u>(154,225)</u>	<u>(170,712)</u>	<u>16,487</u>	-10%
Total Claims	<u>6,656,582</u>	<u>6,232,281</u>	<u>424,301</u>	<u>7%</u>
<b>General and Admin Expenses:</b>				
Salaries and Benefits	84,791	89,146	(4,355)	-5%
Program Administration	317,132	392,693	(75,561)	-19%
Eligibility	60,572	60,052	520	1%
Outreach & Health Promotion	31,966	1,637	30,329	1853%
Current	<u>17,810</u>	<u>27,956</u>	<u>(10,146)</u>	-36%
Total Administrative	<u>512,271</u>	<u>571,484</u>	<u>(59,213)</u>	-10%
 Total Expenditures	 <u>7,168,853</u>	 <u>6,803,765</u>	 <u>365,088</u>	 <u>5%</u>
 Excess of Revenues Over (Under) Expenditures	 941,262	 668,579	 272,683	 41%
 Fund Equity, Beginning	 <u>6,825,813</u>	 <u>1,195,943</u>	 <u>5,629,870</u>	 <u>471%</u>
 Fund Equity, Ending	 <u>7,767,075</u>	 <u>1,864,522</u>	 <u>5,902,553</u>	 <u>317%</u>

\* Collections are primarily drug rebates and subrogation

## PRELIMINARY FINANCIAL STATEMENTS

Unaudited - For Management Purposes Only - Unaudited





# WV CHIP Enrollment Report

ATTACHMENT 1

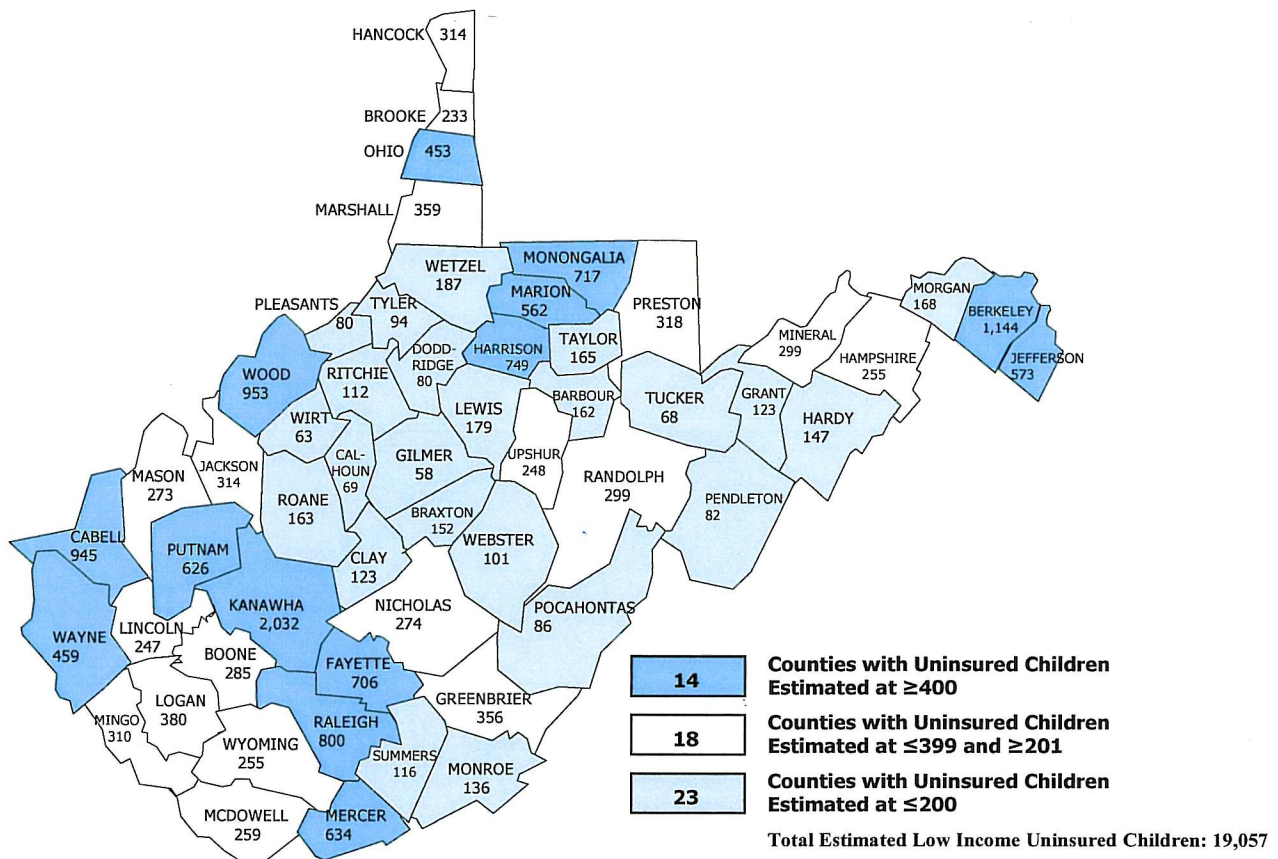
September 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-08	Total Medicaid Enrollment Sep-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid Enrollment % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Barbour	3,248	309	1,450	1,759	54.2%	162	38
Berkeley	22,882	1,181	5,937	7,118	31.1%	1,144	2
Boone	5,706	301	2,518	2,819	49.4%	285	24
Braxton	3,044	207	1,485	1,692	55.6%	152	39
Brooke	4,658	273	1,442	1,715	36.8%	233	32
Cabell	18,900	943	7,766	8,709	46.1%	945	4
Calhoun	1,389	135	792	927	66.8%	69	52
Clay	2,454	172	1,394	1,566	63.8%	123	43
Doddridge	1,607	123	700	823	51.2%	80	50
Fayette	9,692	887	4,453	5,340	55.1%	485	12
Gilmer	1,154	93	518	611	53.0%	58	55
Grant	2,463	136	925	1,061	43.1%	123	42
Greenbrier	7,110	574	2,627	3,201	45.0%	356	17
Hampshire	5,110	260	1,805	2,065	40.4%	255	28
Hancock	6,270	363	2,111	2,474	39.5%	314	20
Hardy	2,950	165	1,013	1,178	39.9%	147	40
Harrison	14,973	912	5,653	6,565	43.8%	749	6
Jackson	6,277	371	2,372	2,743	43.7%	314	19
Jefferson	11,465	384	2,167	2,551	22.3%	573	10
Kanawha	40,647	2,059	16,141	18,200	44.8%	2,032	1
Lewis	3,577	286	1,725	2,011	56.2%	179	34
Lincoln	4,945	409	2,444	2,853	57.7%	247	31
Logan	7,610	528	3,798	4,326	56.8%	380	15
Marion	11,245	770	4,058	4,828	42.9%	562	11
Marshall	7,176	383	2,613	2,996	41.7%	359	16
Mason	5,461	339	2,488	2,827	51.8%	273	26
McDowell	5,170	381	3,177	3,558	68.8%	259	27
Mercer	12,687	1,064	6,335	7,399	58.3%	634	8
Mineral	5,973	295	1,956	2,251	37.7%	299	22
Mingo	6,204	396	3,131	3,527	56.9%	310	21
Monongalia	14,346	696	3,920	4,616	32.2%	717	7
Monroe	2,728	219	926	1,145	42.0%	136	41
Morgan	3,365	235	1,043	1,278	38.0%	168	35
Nicholas	5,478	418	2,465	2,883	52.6%	274	25
Ohio	9,068	544	2,842	3,386	37.3%	453	14
Pendleton	1,632	100	420	520	31.9%	82	49
Pleasants	1,593	94	480	574	36.0%	80	51
Pocahontas	1,717	147	632	779	45.4%	86	48
Preston	6,354	486	2,241	2,727	42.9%	318	18
Putnam	12,522	633	2,958	3,591	28.7%	626	9
Raleigh	15,992	1,238	6,919	8,157	51.0%	800	5
Randolph	5,971	477	2,379	2,856	47.8%	299	23
Ritchie	2,234	147	833	980	43.9%	112	45
Roane	3,266	286	1,545	1,831	56.1%	163	37
Summers	2,322	218	1,120	1,338	57.6%	116	44
Taylor	3,307	229	1,324	1,553	47.0%	165	36
Tucker	1,354	173	468	641	47.3%	68	53
Tyler	1,887	119	789	908	48.1%	94	47

# WV CHIP Enrollment Report

September 2008

County Ranking	County Pop. 2005 Est. (0-18 Yrs)	Total CHIP Enrollment Sep-08	Total Medicaid Enrollment Sep-08	Total CHIP/Medicaid Enrollment	CHIP/Medicaid % of Population	2007 Est. Uninsured 5%	2007 # Children Uninsured Ranking*
Upshur	4,956	406	2,166	2,572	51.9%	248	30
Wayne	9,176	583	3,977	4,560	49.7%	459	13
Webster	2,020	188	1,065	1,253	62.0%	101	46
Wetzel	3,732	225	1,542	1,767	47.4%	187	33
Wirt	1,268	117	531	648	51.1%	63	54
Wood	19,063	1,149	7,388	8,537	44.8%	953	3
Wyoming	5,092	429	2,561	2,990	58.7%	255	29
<b>Totals</b>	<b>382,490</b>	<b>24,255</b>	<b>147,528</b>	<b>171,783</b>	<b>44.9%</b>	<b>19,125</b>	



**Note 1:** The most recent estimate for uninsured children statewide from the US Census Current Population Survey is 8%. CHIP uses a 5% estimate to reflect the percentage of uninsured children for outreach purposes who could qualify for CHIP or Medicaid. It should be noted that even this five percent extrapolation to the county level could vary significantly from county to county depending on the availability of employee sponsored insurance. However, it remains our best gross estimate of the remaining uninsured children.

**Note 2:** Since it has been estimated that 7 of 10 uninsured children qualify or may have qualified for CHIP or Medicaid in the past, WVCHIP asserts that a 5% uninsured estimate is a more realistic target number for outreach.